

Unaudited Financial Statements for the Year Ended 31 March 2026

for

LME Express Ltd

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for the Year Ended 31 March 2026

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LME Express Ltd

Company Information
for the Year Ended 31 March 2026

DIRECTOR: D Watt

REGISTERED OFFICE: 15 Templar Crescent
Erskine
Renfrewshire
PA8 7FF

REGISTERED NUMBER: SC760708 (Scotland)

ACCOUNTANTS: Sharles Ltd
Chartered Accountants
29 Brandon Street
Hamilton
ML3 6DA

Balance Sheet
31 March 2026

	Notes	2026 £	£	2025 £	£
FIXED ASSETS					
Investments	5		8,717		-
CURRENT ASSETS					
Debtors	6	9,002		2	
Cash at bank		<u>73,183</u>		<u>84,680</u>	
		82,185		84,682	
CREDITORS					
Amounts falling due within one year	7	<u>8,719</u>		<u>17,711</u>	
NET CURRENT ASSETS			<u>73,466</u>		<u>66,971</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>82,183</u>		<u>66,971</u>
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			<u>82,181</u>		<u>66,969</u>
SHAREHOLDERS' FUNDS			<u>82,183</u>		<u>66,971</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 31 August 2026 and were signed by:

D Watt - Director

Notes to the Financial Statements
for the Year Ended 31 March 2026

1. **STATUTORY INFORMATION**

LME Express Ltd is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. **STATEMENT OF COMPLIANCE**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. There were no material departures from that standard.

3. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is derived from professional, scientific and technical services provided by the company.

Turnover is measured at the fair value of professional, scientific and technical services supplied, net of discounts and excluding value added tax, and is recognised at the point that the company obtains the right to consideration.

Investments

Investments are recognised at cost.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

4. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2025 - 1).

5. **FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
COST	
Additions	8,717
At 31 March 2026	<u>8,717</u>
NET BOOK VALUE	
At 31 March 2026	<u>8,717</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2026	2025
	£	£
Trade debtors	9,000	-
Other debtors	<u>2</u>	<u>2</u>
	<u>9,002</u>	<u>2</u>

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2026	2025
	£	£
Taxation and social security	6,374	15,884
Other creditors	<u>2,345</u>	<u>1,827</u>
	<u>8,719</u>	<u>17,711</u>

Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
LME Express Ltd

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of LME Express Ltd for the year ended 31 March 2026 which comprise the Income Statement, Balance Sheet, Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of ICAS, we are subject to its ethical and other professional requirements which are detailed at <https://icas.com/icas-framework-preparation-of-accounts>.

This report is made solely to the director of LME Express Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of LME Express Ltd and state those matters that we have agreed to state to the director of LME Express Ltd in this report in accordance with the requirements of ICAS as detailed at <https://icas.com/icas-framework-preparation-of-accounts>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that LME Express Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of LME Express Ltd. You consider that LME Express Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of LME Express Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Sharles Ltd
Chartered Accountants
29 Brandon Street
Hamilton
ML3 6DA

31 August 2026

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.